



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CASSVILLE WATER & SEWER UTILITY

Principal Office: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASSVILE WATER & SEWER UTILITY

Utility Address: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BETTY NELSON

Title: CLERK-TREASURER

Office Address:

100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JOHNSON BLOCK & COMPANY, INC.

Title:

Office Address: JOHNSON BLOCK & COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHNSON BLOCK & COMPANY, INC.

Title:

Office Address: JOHNSON BLOCK & COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report: 1/27/1997

Period covered by most recent audit: 1/1/96 TO 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR LARRY GATES

Title: WATER & SEWER SUPERVISOR

Office Address:

100 WEST AMELIA STREET
CASSVILLE, WI 53806

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR STEVE BECWAR, CHAIRMAN
MR TERRY ROE
MR KEVIN WILLIAMS

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	246,696	253,450	1
Operating Expenses:			
Operation and Maintenance Expense (401)	140,613	153,596	2
Depreciation Expense (403)	48,363	48,360	3
Amortization Expense (404)	0		4
Taxes (408)	27,946	27,905	5
Total Operating Expenses	216,922	229,861	
Net Operating Income	29,774	23,589	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	29,774	23,589	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,393	852	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	1,393	852	
Total Income	31,167	24,441	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	31,167	24,441	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,056	18,379	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,056	18,379	
Net Income	14,111	6,062	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(3,722)	(9,784)	19
Balance Transferred from Income (433)	14,111	6,062	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	10,389	(3,722)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Income	1,393	4
Total (Acct. 419):	1,393	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	102,974	0	143,722	0	246,696	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	861				861	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	102,113	0	143,722	0	245,835	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,766,157	1,767,097	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	662,595	622,702	2
Net Utility Plant	1,103,562	1,144,395	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	27,542	20,672	7
Total Other Property and Investments	27,542	20,672	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,428	1,026	8
Temporary Cash Investments (132)	31,983	16,207	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	43,358	44,282	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,371	6,597	14
Materials and Supplies (150)	4,738	4,616	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	91,878	72,728	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	8,058	12,088	20
Total Deferred Debits	8,058	12,088	
Total Assets and Other Debits	1,231,040	1,249,883	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	280,208	280,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	10,389	(3,722)	23
Total Proprietary Capital	290,597	276,486	
LONG-TERM DEBT			
Bonds (221)	342,876	358,262	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	67,620	79,362	26
Total Long-Term Debt	410,496	437,624	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	0	5,225	28
Payables to Municipality (233)	3,169	3,349	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,905	22,905	31
Interest Accrued (237)	4,464	4,885	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	30,538	36,364	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	499,409	499,409	38
Total Liabilities and Other Credits	1,231,040	1,249,883	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	786,344	979,813	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	786,344	979,813	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	254,487	408,108	0	0	9
Total Accumulated Provision	254,487	408,108	0	0	
Net Utility Plant	531,857	571,705	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	239,367	383,335			622,702	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,909	29,454			48,363	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	446	(446)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	506	506			1,012	10
Other credits (specify):						11
					0	12
Total credits	19,861	29,514	0	0	49,375	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal	4,741	4,741			9,482	16
Other debits (specify):						17
					0	18
Total debits	4,741	4,741	0	0	9,482	19
Balance End of Year	254,487	408,108	0	0	662,595	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.48%	3.08%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,738	4,616
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	4,738	4,616

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	280,208	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>280,208</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWERAGE SYSTEM REV BONDS SERIES 199	06/23/1993	05/01/2003	4.00%	342,876	1
Total Bonds (Account 221):				342,876	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Badger State Bank	06/16/1995	06/16/2000	8.00%	10,965	1
Badger State Bank	09/07/1993	03/15/2003	5.00%	56,655	2
Total for Account 224				67,620	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,905	1
Accruals:		
Charged water department expense	24,874	2
Charged electric department expense		3
Charged sewer department expense	3,072	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,946</u>	
Taxes paid during year:		
County, state and local taxes	22,905	6
Social Security taxes	4,581	7
PSC Remainder Assessment	460	8
Other (explain):		
NONE		9
Total payments and other debits	<u>27,946</u>	
Balance end of year	<u><u>22,905</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Clean Water Fund	2,253	13,220	13,304	2,169	1
Subtotal	2,253	13,220	13,304	2,169	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Badger State Bank-Water	2,584	2,929	3,247	2,266	3
Badger State Bank-Sewer	48	907	926	29	4
Subtotal	2,632	3,836	4,173	2,295	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	4,885	17,056	17,477	4,464	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	284,687			214,722		499,409	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	284,687	0	0	214,722	0	499,409	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Bond Redemption	23,254	3
Equipment Replacement	4,288	4
Total (Acct. 125):	27,542	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,107	6
Electric		7
Sewer (Regulated)	29,251	8
Other (specify):		
NONE		9
Total (Acct. 142):	43,358	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Due From Village	6,371	13
Total (Acct. 145):	6,371	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Treatment Plant Repair	8,058	16
Total (Acct. 183):	8,058	
Payables to Municipality (233):		
1997 Insurance	3,169	17
Total (Acct. 233):	3,169	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	786,366	0	980,261	0	1,766,627	1
Materials and Supplies	4,677	0	0	0	4,677	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	246,927	0	395,721	0	642,648	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	284,687	0	214,722	0	499,409	6
Other (specify):						
NONE					0	7
Average Net Rate Base	259,429	0	369,818	0	629,247	
Net Operating Income	1,816	0	27,958	0	29,774	8
Net Operating Income as a percent of Average Net Rate Base						
	0.70%	N/A	7.56%	N/A	4.73%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	280,208	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,333	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	283,541	
Net Income		
Net Income	14,111	5
Percent Return on Proprietary Capital	4.98%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	101,014	1
Total Sales of Water	101,014	
Other Operating Revenues		
Forfeited Discounts (470)	527	2
Other Water Revenues (474)	1,433	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,960	
Total Operating Revenues	102,974	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	37,245	5
General Operating Expenses (680-690)	20,130	6
Total Operation and Maintenance Expenses	57,375	
Other Operating Expenses		
Depreciation Expense (403)	18,909	7
Amortization Expense (404)		8
Taxes (408)	24,874	9
Total Other Operating Expenses	43,783	
Total Operating Expenses	101,158	
NET OPERATING INCOME	1,816	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0		0	1
Commercial	0		0	2
Industrial	0		0	3
Total Unmetered Sales to General Customers (460)	0		0	
Metered Sales to General Customers (461)				
Residential	418	19,246	42,527	4
Commercial	56	4,956	9,920	5
Industrial	6	12,639	12,272	6
Total Metered Sales to General Customers (461)	480	36,841	64,719	
Private Fire Protection Service (462)	3		1,048	7
Public Fire Protection Service (463)	1		33,248	8
Other Sales to Public Authorities (464)	5	2,111	1,999	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	489	38,952	101,014	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	33,248	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	33,248	
Forfeited Discounts (470):		
Customer late payment charges	527	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	527	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	861	7
Other (specify):		
Miscellaneous	572	8
Total Other Water Revenues (474)	1,433	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,598	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,766	3
Chemicals (630)	1,154	4
Supplies and Expenses (640)	2,271	5
Repairs of Water Plant (650)	6,687	6
Transportation Expenses (660)	769	7
Total Plant Operation and Maintenance Expenses	37,245	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,033	8
Office Supplies and Expenses (681)	1,398	9
Outside Services Employed (682)	1,667	10
Insurance Expense (684)	1,498	11
Employees Pensions and Benefits (686)	7,414	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	120	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,130	
Total Operation and Maintenance Expenses	57,375	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		528	2
Net property tax equivalent		22,377	
Social Security		2,267	3
PSC Remainder Assessment		230	4
Other (specify): NONE			5
Total tax expense		24,874	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.236419				3
County tax rate	mills		5.450227				4
Local tax rate	mills		9.894790				5
School tax rate	mills		15.326163				6
Voc. school tax rate	mills		2.004774				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		32.912373				10
Less: state credit	mills		3.255623				11
Net tax rate	mills		29.656750				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.894790				14
Combined School Tax Rate	mills		17.330937				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		27.225727				17
Total Tax Rate	mills		32.912373				18
Ratio of Local and School Tax to Total	dec.		0.827219				19
Total tax net of state credit	mills		29.656750				20
Net Local and School Tax Rate	mills		24.532615				21
Utility Plant, Jan. 1	\$	786,389	786,389				22
Materials & Supplies	\$	4,616	4,616				23
Subtotal	\$	791,005	791,005				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	791,005	791,005				26
Assessment Ratio	dec.		0.845900				27
Assessed Value	\$	669,111	669,111				28
Net Local & School Rate	mills		24.532615				29
Tax Equiv. Computed for Current Year	\$	16,415	16,415				30
Tax Equivalent per 1994 PSC Report	\$	22,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,905					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,782		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	137,922		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	27,288		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	170,992	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	76,464		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	67,658		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	4,680		20
Total Pumping Plant	148,802	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	11,931		23
Total Water Treatment Plant	11,931	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,782	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			137,922	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			27,288	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	170,992	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,464	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,658	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,680	20
Total Pumping Plant	0	0	148,802	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,931	23
Total Water Treatment Plant	0	0	11,931	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	65,118		26
Transmission and Distribution Mains (343)	231,440		27
Fire Mains (344)			28
Services (345)	56,555	67	29
Meters (346)	35,369	1,184	30
Hydrants (348)	46,300		31
Other Transmission and Distribution Plant (349)	932		32
Total Transmission and Distribution Plant	435,837	1,251	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	374		35
Computer Equipment (372.1)	3,019		36
Transportation Equipment (373)	4,740	3,445	37
Other General Equipment (379)	10,693		38
Other Tangible Property (390)			39
Total General Plant	18,826	3,445	
Total utility plant in service directly assignable	786,388	4,696	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	786,388	4,696	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			65,118 26
Transmission and Distribution Mains (343)			231,440 27
Fire Mains (344)			0 28
Services (345)			56,622 29
Meters (346)			36,553 30
Hydrants (348)			46,300 31
Other Transmission and Distribution Plant (349)			932 32
Total Transmission and Distribution Plant	0	0	437,088
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			374 35
Computer Equipment (372.1)			3,019 36
Transportation Equipment (373)	4,740		3,445 37
Other General Equipment (379)			10,693 38
Other Tangible Property (390)			0 39
Total General Plant	4,740	0	17,531
Total utility plant in service directly assignable	4,740	0	786,344
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,740	0	786,344

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,324	3,324	1
February			2,940	2,940	2
March			3,599	3,599	3
April			3,650	3,650	4
May			4,406	4,406	5
June			4,763	4,763	6
July			5,490	5,490	7
August			5,665	5,665	8
September			5,082	5,082	9
October			4,600	4,600	10
November			3,426	3,426	11
December			3,597	3,597	12
Total for year	0	0	50,542	50,542	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				50,242	16
Less: Water sold				38,952	17
Losses and unaccounted for				11,290	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				247	21
Date of maximum: 8/15/1997					22
Cause of maximum:					23
Check valve at well stuck.					
Minimum gallons pumped by all methods in any one day during reporting year				63	24
Date of minimum: 1/25/1997					25
Total KWH used for pumping for the year				63,300	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1 350 GPM 301 E. FRONT	1	852	10	120,000	No	1
WELL # 3 650 GPM 613 W AMELIA	3	120	40	120,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	A	B	C	1
Location	WELL # 1 301 E. FRONT ST WELL # 1 301 E. FRONT ST. WELL # 1 301 E. FRONT ST.			2
Purpose	S	B	S	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	G.E.	LAYNE N.W.	5
Year Installed	1954	1951	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	400	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	G.E.	LAYNE N.W.	9 10
Year Installed	1954	1951	1956	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	50	30	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	WELL # 3			14
Location	1013 W. AMELIA STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 1	# 3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1950	1970		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	6	169		6
Total capacity in gallons	30,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.3000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	9,405				9,405
M	D	6.000	17,129				17,129
M	D	8.000	11,541				11,541
M	D	10.000	996				996
Total Within Municipality			39,071	0	0	0	39,071
Total Utility			39,071	0	0	0	39,071

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	449	2	3	1	449	21	1
M	1.000	2				2		2
M	1.500	5				5		3
M	2.000	4				4		4
M	6.000	1				1		5
Total Utility		461	2	3	1	461	21	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	429	19			448	45	1
0.750	41			(16)	25		2
1.000	6			(1)	5	2	3
1.500	14			(1)	13	2	4
2.000	6			(2)	4	1	5
3.000	2			1	3		6
4.000	1				1		7
Total:	499	19	0	(19)	499	50	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	401	38	2	7			448	1
0.750	7	14	1	1		2	25	2
1.000	2	3					5	3
1.500		6	2	5			13	4
2.000			2	2			4	5
3.000		1		2			3	6
4.000			1				1	7
Total:	410	62	8	17	0	2	499	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	69				69	2
Total Fire Hydrants	69	0	0	0	69	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	69
Number of distribution system valves end of year:	117
Number of distribution valves operated during year:	46

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report

Water Services (Page W-16)

Customers are charged \$375.00 for new services up to 1". Larger services are billed at actual cost.

Meters (Page W-17)

Meter adjustments are to adjust to the actual number of each size meter in service and stock per Water & Sewer Supervisor.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	142,681	1
Total Sewage Operating Revenues	142,681	
Other Operating Revenues		
Forfeited Discounts (631)	956	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	85	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,041	
Total Operating Revenues	143,722	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	46,794	8
Maintenance Expenses (831-834)	7,635	9
Customer Accounting & Collection Expenses (840-843)	2,989	10
Administrative and General Expenses (850-857)	25,820	11
Total Operation and Maintenance Expenses	83,238	
Other Operating Expenses		
Depreciation Expense (403)	29,454	12
Amortization Expense (404)		13
Taxes (408)	3,072	14
Total Other Operating Expenses	32,526	
Total Operating Expenses	115,764	
NET OPERATING INCOME	27,958	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	64	3,152	14,287	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	64	3,152	14,287	
Measured Service to General Customers (622)				
Residential Revenues	418	19,088	83,918	5
Commercial Revenues	56	4,901	17,853	6
Industrial Revenues	6	6,746	23,690	7
Revenues from Public Authorities	5	2,085	2,518	8
Total Measured Service to General Customers (622)	485	32,820	127,979	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	1	100	415	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	550	36,072	142,681	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer Late Payment Charges	956	1
Total Customers Forfeited Discounts (631)	956	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
Miscellaneous	85	5
Total Miscellaneous Operating Revenues (635)	85	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	21,714	1
Power and Fuel for Pumping (821)	11,380	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	345	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	12,547	8
Transportation Expenses (828)	808	9
Rents (829)		10
Total Operation Expenses	46,794	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	63	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,541	13
Maintenance of General Plant Structures and Equipment (834)	5,031	14
Total Maintenance Expenses	7,635	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	2,424	15
Flat Rate Inspections (841)		16
Meter Reading (842)	565	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	2,989	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	5,698	19
Office Supplies and Expenses (851)	2,479	20
Outside Services Employed (852)	5,601	21
Insurance Expense (853)	1,671	22
Employees Pensions and Benefits (854)	7,414	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	2,957	25
Rents (857)		26
Total Administrative and General Expenses	25,820	
Total Operation and Maintenance Expenses	83,238	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,314	1
Local and School Tax Equivalent on Meters Charged by Water Department		528	2
PSC Remainder Assessment		230	3
Other (specify): NONE			4
Total tax expense		<u>3,072</u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	35,950		6
Collecting Mains and Accessories (313)	239,353		7
Interceptor Mains and Accessories (314)			8
Force Mains (315)	10,602		9
Other Collecting System Equipment (316)	543		10
Total Collection System	286,448	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)	68,462		12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	3,934		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	72,396	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	38,245		17
Structures and Improvements (331)	116,592		18
Preliminary Treatment Equipment (332)	21,660		19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)	65,715		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)	49,931		23
Sludge Treatment and Disposal Equipment (337)	56,267		24
Plant Site Piping (338)	61,448		25
Flow Metering and Monitoring Equipment (339)	7,969		26
Outfall Sewer Pipes (340)	1,500		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			35,950 6
Collecting Mains and Accessories (313)			239,353 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			10,602 9
Other Collecting System Equipment (316)			543 10
Total Collection System	0	0	286,448
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			68,462 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			3,934 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	72,396
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			38,245 17
Structures and Improvements (331)			116,592 18
Preliminary Treatment Equipment (332)			21,660 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			65,715 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			49,931 23
Sludge Treatment and Disposal Equipment (337)			56,267 24
Plant Site Piping (338)			61,448 25
Flow Metering and Monitoring Equipment (339)			7,969 26
Outfall Sewer Pipes (340)			1,500 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	87,304		28
Total Treatment and Disposal Plant	506,631	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)	77,108		30
Office Furniture and Equipment (372)	1,373		31
Computer Equipment (372.1)	3,019		32
Transportation Equipment (373)	4,741	3,445	33
Other General Equipment (379)	28,993	400	34
Other Tangible Property (390)			35
Total General Plant	115,234	3,845	
Total utility plant in service directly assignable	980,709	3,845	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	980,709	3,845	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	980,709	3,845	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			87,304 28
Total Treatment and Disposal Plant	0	0	506,631
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			77,108 30
Office Furniture and Equipment (372)			1,373 31
Computer Equipment (372.1)			3,019 32
Transportation Equipment (373)	4,741		3,445 33
Other General Equipment (379)			29,393 34
Other Tangible Property (390)			0 35
Total General Plant	4,741	0	114,338
Total utility plant in service directly assignable	4,741	0	979,813
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	4,741	0	979,813
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	4,741	0	979,813

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	1
Sewer	4.000	719				719		
Total Utility		719	0	0	0	719	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	945				945	1
6.000	604				604	2
8.000	33,205				33,205	3
10.000	4,163				4,163	4
12.000	2,632				2,632	5
Total Utility	41,549	0	0	0	41,549	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operating Revenues & Expenses (Page S-01)

See Accountant's Compilation Report.
